

IN THE SPECIFICATION:

Please amend the paragraph beginning at page 1, line 5, as follows.

5 The present invention is related to United States Patent Number 6,778,953 B1
 . 5 ~~Application~~ entitled "Method and Apparatus for Representing Masked Thresholds in a Perceptual Audio
 . Coder," (~~Attorney Docket Number Edler 2-2-6~~), United States Patent Number 6,678,647 B1
 • ~~Application~~ entitled "Perceptual Coding of Audio Signals Using Cascaded Filterbanks for Performing
 Irrelevancy Reduction and Redundancy Reduction With Different Spectral/Temporal Resolution,"
 (~~Attorney Docket Number Edler 3-4~~), United States Patent Number 6,718,300 ~~Application~~ entitled
 10 "Method and Apparatus for Reducing Aliasing in Cascaded Filter Banks," (~~Attorney Docket Number~~
 ~~Schuller 5~~) and United States Patent Number 6,647,365 ~~Application~~ entitled "Method and Apparatus for
 Detecting Noise-Like Signal Components," (~~Attorney Docket Number Fink-Faller 3~~), filed
 contemporaneously herewith, assigned to the assignee of the present invention and incorporated by
 reference herein.

15